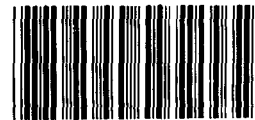


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February 23, 1996

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and

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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Andrew Lee, Esq.
Enforcement - Legal
U.S. Environmental Protection Agency, Region VIII
999 18th Street, Mail Code ENF-L
Denver, CO 80202-2466

Re: Confidentiality of Income Tax Returns Included in Section 104(e)
Response of United Park City Mines Company

Dear Mr. Lee:

In our telephone conversation of February 21, 1996, you asked if United Park City Mines Company claimed confidentiality as to any of the eight volumes of documentation which United Park City Mines Company submitted to the U.S. Environmental Protection Agency (EPA), Region VIII, in response to EPA's Section 104(e) request regarding the Richardson Flat site, in Summit County, Utah.

This letter is to confirm my telephone conversation with you of February 23, 1996, in which I stated that United Park City Mines Company claimed confidentiality as to the copies of United Park City Mines Company's tax returns included in its Section 104(e) response. The copies of income tax returns are included within Volume 3 of the eight volumes of documents submitted by United Park City Mines Company. The tax returns were submitted in response to Question 18 (including Exhibits 18-A, 18-B, 18-C, 18-D, 18-E, 18-F, 18-H, 18-G, 18-I, and 18-J) and in response to Question 19 (including Exhibits 19-A, 19-B, 19-C, 19-D, 19-E, 19-F, and 19-G) of the Section 104(e) request. I am enclosing a copy of United Park City Mines Company's Index to its response, upon which Index the income tax documents are marked as being located in Volume 3.

Andrew Lee, Esq.
February 23, 1996
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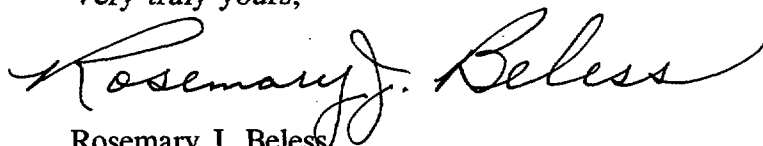
United Park City Mines Company is claiming the confidentiality of its income tax returns based upon Internal Revenue Code § 6103(a) [26 U.S.C. § 6103(a)]. This statute provides that tax returns and tax return information shall be confidential and that no officer or employee of the United States, of any state, or any other person with access to tax returns, shall disclose any tax return or tax return information obtained by him in any manner to any member of the public.

The courts agree that IRC § 6103 disclosure restrictions override the general provisions of the Freedom of Information Act (FOIA) which provide for release of information to the public at large. The courts differ only on whether IRC § 6103 overrides the general rule of FOIA because it comes under one of FOIA's exceptions or whether IRC § 6103 is itself the only standard governing disclosures of returns and return information. In any event, IRC § 6103 precludes EPA's disclosure of United Park City Mines Company's tax returns to members of the public requesting such information under FOIA. *RIA Federal Tax Coordinator*, Volume S, ¶ 6202.

Please advise me if you should have any questions regarding United Park City Mines Company's request for confidentiality.

I appreciate your bringing this matter to our attention.

Very truly yours,



Rosemary J. Beless
Attorney for United Park City Mines Company

RJB:cam
Enclosure

cc: Edwin L. Osika, Jr.
Executive Vice President
United Park City Mines Company

United Park City Mines Company

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TAX
Records